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Shannon Bowyer Hudson Counsel for ORS

October 20, 2008

VIA E-FILING

Mr. Charles L.A. Terreni Chief Clerk/Administrator South Carolina Public Service Commission 101 Executive Center Dr., Suite 100 Columbia, SC 29210

Re:

Petition of South Carolina Electric & Gas ("SCE&G") for Authorization to Delay the Commencement of Depreciation of Certain Pollution Control Facilities and to Defer Purchased Power and Incremental Operation and Maintenance Expenses That will be Incurred as a Result of Construction of these Pollution Control facilities

Docket No.: 2008-393-E

Dear Mr. Terreni:

The South Carolina Office of Regulatory Staff ("ORS") had the opportunity to review the above Petition prior to its filing with the Public Service Commission of South Carolina on October 17, 2008. Based on its review and discussions with SCE&G, ORS has no objection to the requested accounting treatment.

Sincerely,

Shannon Bowyer Hudson

cc: K. Chad Burgess, Esquire